

***What Every Member of the  
Trade Community Should Know About:***

# ***Textile & Apparel Rules of Origin***



A Basic Level  
Informed Compliance Publication of the  
U. S. Customs Service

October, 1996

## PREFACE

On December 8, 1993, Title VI of the North American Free Trade Agreement Implementation Act (Pub. L. 103-182, 107 Stat. 2057), which is also known as the Customs Modernization Act or “Mod Act,” became effective. These provisions amended many sections of the Tariff Act of 1930 and related laws. Two new concepts which emerge from the Mod Act are “*informed compliance*” and “*shared responsibility*.” These concepts are premised on the idea that in order to maximize voluntary compliance with Customs laws and regulations, the trade community needs to be clearly and completely informed of its legal obligations. Accordingly, the Mod Act imposes a greater obligation on Customs to provide the public with improved information concerning the trade community's responsibilities and rights under the Customs and related laws. In addition, both the trade and Customs share responsibility in carrying out import requirements. For example, under section 484 of the Tariff Act, as amended, (19 U.S.C. §1484) the importer of record is responsible for using reasonable care to enter, classify and value imported merchandise, and provide any other information necessary to enable Customs to properly assess duties, collect accurate statistics and determine whether any other applicable legal requirement is met. The Customs Service is then responsible for fixing the final classification and value of the merchandise. The failure of an importer of record to exercise reasonable care may lead to delay in the release of merchandise or the imposition of penalties.

In order to provide information to the public, Customs intends to issue a series of informed compliance publications, and videos, on topics such as value, classification, entry procedures, determination of country of origin, marking requirements, intellectual property rights, recordkeeping, drawback, penalties and liquidated damages.

The Offices of Field Operations, Strategic Trade and Regulations and Rulings originally prepared the material in this publication for internal Customs use, but are distributing it to the public as one in a series of informed compliance publications. It is hoped that this material, together with seminars and increased access to Customs rulings, will help the trade community in improving voluntary compliance with the Customs laws.

The information provided in this publication is for general information purposes only. Recognizing that many complicated factors may be involved in customs classification and origin issues, an importer may wish to obtain a ruling under the Customs Regulations, 19 CFR Part 177, or obtain advice from an expert (such as a licensed Customs Broker, attorney or consultant) who specializes in such Customs issues. Reliance solely on the general information in this pamphlet may not be considered reasonable care.

Comments and suggestions are welcomed, and should be addressed to me at the Office of Regulations and Rulings, U.S. Customs Service, 1301 Constitution Avenue, NW (Franklin Ct. Bldg), Washington, DC 20229.

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## **RULES OF ORIGIN FOR TEXTILE AND APPAREL PRODUCTS**

### **INTRODUCTION**

Section 334 of the Uruguay Round Agreements Act (Pub. L. 103-365, codified as 19 U.S.C. § 3592) established rules of origin for textile and apparel products which are imported into the Customs Territory of the United States. Except as otherwise provided by statute, these rules apply for purposes of the Customs laws and the administration of quantitative restrictions (quotas). The law required the Secretary of the Treasury to promulgate implementing regulations, which appear as section 102.21 of the Customs Regulations (§102.21 CR, 19 CFR §102.21).

This publication was adapted from material which was originally prepared to help Customs Attachés in foreign countries interpret and explain the § 334 rules of origin to manufacturers and exporters. It has answers to many of the questions which Customs headquarters has been receiving from both Customs field personnel and the trade. While it is only a guide, this publication provides the basis of the rules in a format which should be useful to importers and exporters. For that reason we are making the material available not only to Customs personnel, but to the trade as well.

It must be remembered that this publication does not supersede any Customs laws, regulations or rulings and should only be used as a general guide. If there are any technical questions, they should be addressed to the Tariff Classification Appeals Division of the Office of Regulations and Rulings or to the National Import Specialist responsible for the particular commodity. Addresses for these offices appear in the material which follows.

### **EFFECTIVE DATE**

The country of origin rules apply to textile and apparel products (see below for coverage) **entered, or withdrawn from warehouse, for consumption on or after July 1, 1996**. This date is set by law and does not provide for a grace period, shipments on the water, time entered into the port limits, entry rejects or any other exceptions except for certain pre-existing contracts entered into prior to July 20, 1994 which were required to be filed with the Commissioner of Customs.

### **PRE-EXISTING CONTRACTS**

All contracts to be considered for an 18-month grace period had to be submitted within 60 days after enactment of the Act. Action has been completed on all contracts that were filed. All manufacturers who submitted such contracts have already been notified of the status of their contracts.

## COVERAGE

In addition to the textile items found in Chapters 50 through 63 of the Harmonized Tariff System (HTS) classifications and any other HTS classifications with category numbers, the following textile items in the HTS classifications listed below also have been defined by the World Trade Organization as textile and apparel products and are subject to the § 334 country of origin rules for textile and apparel products:

- 3005- Nonadhesive wadding, gauze bandages
- 3921- PVC and PU sheets, film, etc.
- 4202- Luggage, handbags, etc.
- 6405, 6406- Footwear of textiles
- 6501- 6505- Headwear of textiles
- 6601- Umbrellas
- 7019- Fiberglass yarns and fabrics
- 8708- Automobile seat belts
- 8804- Parachutes
- 9113- Watch straps
- 9404- Comforters, quilts, pillows
- 9502- Doll clothing
- 9612- Typewriter ribbons

The specific classifications of the above products up to 10 digits can be found in the Federal Register, Vol. 60, No. 171, September 5, 1995, page 46198, and in §102.21(e) CR, (19 CFR §102.21 (e)).

## PRINCIPLES BEHIND THE RULES

### (1) General Rules

In general, except as otherwise provided for by law, a textile or apparel product, for purposes of the Customs laws and the administration of quantitative restrictions originates in a country, territory or insular possession according to the following rules:

#### (A) Wholly obtained or produced

The country of origin is the country in which a product is **wholly obtained or produced** when a textile or apparel product is completely produced or manufactured (except for *de minimus* materials as defined in 19 CFR § 102.13) in one country.

#### (B) Yarn, Including Single and Multiple Yarns

The country of origin of yarn, thread, twine, cordage, rope, cable or braiding is:

- (I) STAPLE yarn, etc. - the country in which **yarn is spun**
- (ii) FILAMENT yarn, etc. - the country in which **filament is extruded**
- (iii) PLIED, IMPED AND CABLED yarns, etc. - the country in which the fibers or filaments used in the yarn are **spun or extruded**

### **(C) Fabric**

The country of origin of a FABRIC is the country in which the fabric is **woven, knitted, needled, tufted, felted, entangled or created by any other fabric making process**. (NOTE: A fabric making process is any process that results in a fabric being created).

NOTE: The country of origin of QUILTED FABRICS is the country in which the fabrics are formed (one of the specific exceptions listed below).

NOTE: In the § 334 country of origin rules, objective tariff shifts are substituted for substantial transformation. Therefore, based on these statutory provisions, dyeing and/or printing or other finishing processes applied to fabrics do not confer or change the country of origin.

### **(D) All Other Textile Products**

The country of origin of all other textile and apparel products is the country in which the components of a textile or apparel product are **wholly assembled** (except for minor attachments such as buttons, beads, spangles, embroidery, etc., or minor subassemblies such as collars, cuffs, pockets, plackets, etc.)

NOTE: The rules generally provide that processing operations or assembly (particularly for apparel), not cutting components or cutting and hemming as in the past, confers country of origin (however, see pre-existing contracts above and the Israel and insular possession exceptions below).

## **(2) Special rules**

**(A) Special rules govern the articles in the following 16 specified Harmonized Tariff System (HTS) classifications** (the HTS classification is followed by a general description):

### **(I) Articles Produced from Yarns**

5609 - the country of origin of articles made from yarn, strips, twine, cordage, rope or cables is the country in which the yarn, etc., is produced.

(ii) **Articles Produced From Fabric**

The country of origin of certain articles made from fabric in the following Harmonized Tariff System classifications is the country in which the fabric is produced:

- 5807- Labels, badges, emblems
- 5811 - Quilted textile products in the piece, or lengths or rolls of quilted fabrics to be cut and hemmed
- 6209.20.5040 - Baby diapers
- 6213 - Handkerchiefs
- 6214 - Shawls, scarves, mufflers, mantillas, veils, etc.
- 6301 - Blankets, traveling rugs
- 6302 - Bed Linen, table linen, toilet linen, kitchen linen
- 6303 - Curtains, drapes, interior blinds, valences
- 6304 - Bedspreads, furnishings
- 6305 - Sacks and bags for packing
- 6306 - Tarpaulins, awnings, sunblinds, tents, sails, camping goods
- 6307.10 - Dust cloths, mop cloths, polishing cloths, shop towels, bar mops, dishcloths
- 6307.90 -Labels, cords, tassels, corset and footwear lacings, toys for pets, wall banners, surgical towels, tufted towels, pillow shells, quilt and comforter shells, national flags, moving pads
- 6308 - Needlecraft sets
- 9404.90- Pillows, cushions, quilts, comforters

(B) Special rules govern **knit-to-shape** products.

The country of origin of knit-to-shape products is the country in which **major parts are knitted or crocheted** directly to the shape used in the finished product.

Knit-to-shape means that the panels or parts (not including parts such as collars, cuffs, waistbands, plackets, pockets, linings, pads, trim or similar parts) are knit to the shape used in the final assembly process (rather than knit into a tube or blanket of material that is cut to shape). Minor cutting, trimming or sewing does not affect whether components are knit to shape. Knit-to-shape applies when 50 percent or more of the exterior surface area (not including patch pockets, appliques, etc.) is knitted or crocheted.

For hosiery, the addition of gussets or top elastics or the closing of toes does not affect the status of knit-to-shape.

**(3) Multi-country Rule**



If the country of origin of a textile or apparel product cannot be determined by one of the above rules and the product is created as a result of processing in two or more countries, the country of origin is:

- (A) The country in which the **most important assembly** or **most important manufacturing process** occurs.

The most important processing operation must be determined on a **case-by-case basis** through binding rulings and court decisions. The resulting body of rulings and court decisions may serve as guidelines in the future.

- (B) If **the most important assembly or manufacturing process cannot be determined**, the country of origin is the **last country in which an important assembly or manufacturing operation** occurred.

For example: if the right half of a coat is assembled in one country and the left half is assembled in another country, and provided the processing steps in each country are equally balanced, then the country of origin is probably the country in which the two halves are sewn together (that is, the last country in which an important processing operation occurred) because each half is equally important.

More realistically, if one yarn of a plied yarn is produced in one country and the other yarn is produced in a second country, and the yarns are twisted to form a cable, then, assuming both yarns are equal in the final product, the country in which the yarns are twisted together is the country of origin because each yarn is equally important and you have to resort to the last country in which an important processing occurred.

The multiple country scenario also applies to the production of tents assembled from a substantial amount of fabrics produced in two or more countries and sewn together in a third country. The third country is probably the country of origin.

Because the most important processing operation can only be determined on a case-by-case basis, binding rulings should be requested from:

U.S. Customs Service  
Director, National Commodity Specialists Division  
6 World Trade Center  
CIE, Room 437, ATTN: Binding Rulings Section  
New York, New York 10048

or

Office of Rulings and Regulations

Tariff Classification Appeals Division  
U.S. Customs Service  
Franklin Court  
1301 Constitution Ave., NW  
Washington, DC 20229

The requestor should be sure to specify that the ruling is requested pursuant to the textile and apparel rules of origin in § 334. Complete information should be supplied as to manufacturing and processing and a sample (or drawings if a sample is not practical) showing exact subassemblies or processing steps should be submitted with the request for ruling. Rulings requested from New York should be answered within 30 days if information provided by the requestor is complete.

### HIERARCHY OF RULES

The above rules are arranged in a hierarchy to be applied in the following sequential order as specified in Customs Regulation §102.21 (c):

1. Textile or apparel products **wholly produced** in one country.
2. Each foreign material undergoes requisite tariff shift (as provided in Customs Regulation 102.21),

#### EXPLANATION:

All textile and apparel products are listed by 4-digit to 10-digit HTS classifications or groups of classifications in the tariff shift rules. The tariff shift rules simply explain the requirements to change the country of origin of textile and apparel products (as shown in the preceding section) by using tariff classifications rather than textile or apparel product descriptions. A tariff shift states that, for any given classification, to change the country of origin of a textile or apparel product there must be a shift from one Harmonized Tariff System (HTS) classification to another as listed in the tariff shift rules and/or the processing which occurs must meet any other requirement that is specified in the tariff shift rules in Customs Regulation 102.21.

#### EXAMPLE:

One group of classifications in the tariff shift rules is 5208 through 5212, which contain the classifications for cotton woven fabrics. The tariff shift rule for classifications 5208-5212 states that:

- (a) There must be a change to 5208-5212 (cotton woven fabrics) from any classification outside that group of classifications, and
- (b) The change to classifications 5208-5212 must result from a fabric forming process.

To confer country of origin to a cotton fabric, the creation of the fabric must be from some product other than another cotton woven fabric; for example, the fabric could be formed from cotton yarns, or from polyester and cotton yarns, from fibers or any other product except cotton woven fabric (e.g., joining two narrow fabrics). The second requirement of creating a fabric from a fabric forming process must also be met. This tariff shift rule merely restates the fabric rule (in the section above) using tariff classification terms or definitions.

The result is that the determination of the country of origin is defined in **objective tariff classification shifts** rather than **subjective terms** such as “substantial assembly” or “new commercial product.” By using HTS classifications, there is no doubt when a change in the country of origin occurs. If a shipper knows the classification of a textile product he is exporting, he merely has to locate the classification in the tariff shift rules to see if the required change of classifications occurred when the product was produced or manufactured. If the tariff shift has occurred and any other listed requirement is met, then the country of origin is changed by the processing.

For example, the tariff classification for 5204 through 5207 (cotton yarns) states that the shift must be from any other heading provided that the change or shift results from a spinning process. This defines the country of origin for spun yarns (see above). The tariff shift for 5208 through 5212 requires a shift from classifications for yarns, fibers or filaments that results from a fabric making process. Similarly, shifts for 6302 require that the country of origin of bed sheets and pillow cases must be from the fabric forming process, i.e., the country in which the fabric was woven and not the country in which the fabric for the sheets and pillow cases was cut and sewn, as defined in one of the listed exceptions above.

- 3. Textile or apparel products for which the major **parts are knit-to-shape**.
- 4. Textile or apparel products **wholly assembled** in one country **except** for the 16 specified exceptions.

When the product is manufactured in **two or more countries** and the country of origin **cannot** be determined by the four rules above, the country of origin is:

- 5. The country in which the **most important assembly or manufacturing process** occurs, and, if that cannot be determined,

6. The last country in which an **important assembly or manufacturing process** occurs.

**REMEMBER: Cutting will almost never confer country of origin.** For garments, the above rules are based on assembly operations, not on cutting.

## SPECIAL EXCEPTIONS & CONSIDERATIONS

### Israel Free Trade Agreement

Israel is an **exception** to the country of origin rules. The country of origin for textile and apparel products from Israel will continue to be determined by the current rules in §12.130, CR (19 CFR §12.130), e.g., the country in which the components are cut, except for, in general, tailored or complex garments. In T.D. 96-58, published in the *Federal Register* on July 31, 1996, Customs explained how to determine the origin of textile and apparel products that are processed in Israel and another country. If Israel is not the origin under § 12.130, CR (19 CFR §12.130), Israel cannot be found to be the origin under § 102.21, CR; the processing in Israel will be disregarded when applying the steps in § 102.21.

### Insular Possessions

The country of origin rules apply to the insular possessions of the United States. The rules will be used to determine whether the goods qualify as a product of the insular possession under General Note 3(a)(iv) of the Harmonized Tariff Schedules of the United States.

However, Customs will continue to follow past rulings to determine whether foreign fabric has been subjected to a “double substantial transformation” for purposes of the 50 percent foreign material content restriction under General Note 3(a)(iv). **Cutting will continue to be used to maintain current status in achieving a double substantial transformation.** The first portion of the substantial transformation test may occur when fabric is cut into components, while the second may occur when the components are assembled into wearing apparel. In determining whether the apparel meets the 50 percent foreign value limitation, **components which undergo a double substantial transformation are (and will continue to be) treated as materials produced in the insular possession rather than as foreign materials.**

Customs believes the above treatment effectuates the intention of Congress to continue the present duty-free treatment of textile and apparel products cut and sewn in an insular possession of the United States.

### Components Cut in the U. S. from Foreign Fabric and Assembled Abroad

The value of components cut to shape (but not to length, width or both) in the U.S. from foreign fabric and exported for assembly abroad into an article that is then returned is **not** included in the dutiable value of the finished article imported into the U.S. (See § 10.25, CR).

- a. For textile and apparel products that do not have category numbers (e.g. umbrellas, parachutes), as well as all footwear and parts of footwear, assembled in a Caribbean Basin Initiative (CBI) country from components that were **cut to shape** (but not including pieces merely cut to length and/or width) **in the U.S. from foreign fabric**, the assembled textile articles are not subject to duty.

This provision is necessary in the statute because under the country of origin rules cutting does not confer country of origin, and therefore components cut in the U.S. of foreign fabric are not considered to be U.S. products. The definition of textile and apparel products includes articles that were not considered as textile articles by the United States prior to implementation of the new World Trade Organization definitions. This provision continues the current duty free treatment under U.S. Note 2(b), Subchapter II, Chapter 98 of the Harmonized Tariff Schedule of the United States.

- b. The **value of the components** cut in the U.S. from foreign fabric, **up to the 15 percent cap for U.S. origin materials**, may be applied toward determining the minimum 35 percent requirement to qualify for the benefits of CBI.

## NAFTA Override

Any **NAFTA override rules** currently in existence will **continue to be applied** if a NAFTA preference is claimed.

FOR EXAMPLE: China is the country of origin of *comforter shells* and also the country of origin of down used to fill the shells. Both of these components are sent to Canada where the down is inserted into the shells. The country of origin of the finished comforter **under the § 334 rules of origin** is China. However, NAFTA provides for an override rule that applies *if a claim is made*. Because the processing in Canada (a NAFTA country) satisfies the NAFTA duty preference rule, *if a claim is made for duty preference at the time of entry (or within one year)*, the country of origin is Canada. The NAFTA preference rule continues to override the § 334 country of origin rules in determining the country of origin for NAFTA products.

## U.S. Goods Sent Abroad For Processing

For a U.S. produced textile good sent abroad for processing which results in an advancement in value or improvement in condition:

- a. Note 2(a) to Chapter 98, Subchapter 2 will continue to apply for duty assessment;
- b. Customs Regulation §12.130(c) will continue to apply for quota purposes; and
- c. Customs has a project to modify T.D. 90-17. Until T.D. 90-17 is modified, the new section 102.21 will not apply for marking purposes. Therefore, the country of processing (advancement in value, or improvement in condition) must be marked. However, waivers from this requirement may be requested.

## Sets

If one or more components in a set are textile articles and there is no single country of origin for these components, the country of origin **for each textile component of the set** is determined separately. A **composite good** will continue to be considered as one combined good.

## SUMMARY OF RULES

- 1. **Cutting does not determine the country of origin** (previously cutting determined country of origin for 90 percent of wearing apparel imports). The § 334 rules are based on processing or assembly operations.
- 2. Customs previous interpretation of **substantial transformation** has been replaced with statutory rules based on processing.
- 3. A subjective determination under the provisions of §12.130 CR is largely replaced by **objective processing** operations expressed in terms of tariff shifts.
- 4. Country of origin for textile and apparel products processed, assembled or manufactured in two or more countries is determined by where the most important processing occurs, and, if that cannot be ascertained, the last country in which an important assembly or manufacturing process occurs.

## TEXTILE DECLARATION AND QUOTA CHARGE STATEMENT

The single or multiple country of origin declaration as shown in §12.130(f), CR will continue to be required after implementation of the § 334 rules of origin.

The quota charge statement continues to be required after implementation of the § 334 rules of origin.

## FAILURE TO FOLLOW THE ORIGIN RULES

Because the § 334 rules govern the origin of goods for purposes of quantitative restrictions (quota), goods subject to quota which arrive without correct visas are inadmissible and may be detained (until correct visas are obtained), denied entry, or in certain cases seized. Material false statements or omissions regarding origin may also lead to civil penalties or criminal prosecution. Failure to have the goods properly marked with the correct country of origin may also lead to the assessment of marking duties, or in certain cases, penalties, or in cases of repeated or intentional violations, seizure and forfeiture. In addition, goods which were released may be subject to orders to redeliver the goods to Customs. Failure to comply with such orders may lead to the assessment of liquidated damages.

### **SUMMARY OF ISSUED RULINGS**

The Customs Service has issued approximately 200 rulings involving the rules of origin for textile and apparel products. The Appendix contains charts which list those rulings by category. Copies of the actual rulings may be obtained from the Customs Electronic Bulletin Board or viewed on the Customs Internet world wide web site, both of which are described below.

## **ADDITIONAL INFORMATION**

### **Customs Electronic Bulletin Board**

The Customs Electronic Bulletin Board (CEBB) is an automated system which provides the entire trade community with current, relevant information regarding Customs operations and items of special interest. It was established as another effort to promote the Customs Service as “trade friendly” within the importing and exporting community. The CEBB posts timely information including proposed regulations, news releases, Customs publications and notices, etc. which may be “downloaded” to your own PC. The Customs Service does not charge the public to use the CEBB. You only pay telephone charges. To use the CEBB, you must have a personal computer with a modem. The CEBB supports modem speeds from 2400 to 28,800 baud. Set up your terminal as ANSI, set databits to 8, set parity to N and stopbits to 1. Dial (703) 440-6155 and log on with your name and choose a password. After a few questions, you are set to get up-to-date information from Customs. If you have any questions about the CEBB, call (703) 440-6236.

### **The Internet**

The Customs home page on the Internet’s World Wide Web --which began public operation on August 1, 1996-- will also provide the entire trade community with current, relevant information regarding Customs operations and items of special interest. It was established as another effort to promote the Customs Service as “trade friendly” within the importing and exporting community. The home page will post timely information including proposed regulations, news releases, Customs publications and notices, etc. which may be printed or “downloaded” to your own PC. Not all features may be available in the beginning. The Customs Service does not charge the public for this service, although you will need Internet access to use it. The Internet address for Customs home page is currently <http://www.customs.ustreas.gov>, although it will be changed in the near future to <http://www.customs.treas.gov>.

### **Customs Regulations**

The current edition of *Customs Regulations of the United States*, in loose-leaf format, is available by subscription from the Superintendent of Documents, U.S. Government Printing Office, Washington, DC 20402. The bound 1996 Edition of Title 19, *Code of Federal Regulations*, which incorporates all changes to the *Customs Regulations* from April, 1995 through March, 1996 is also available for sale from the same address. All proposed and final regulations are published in the *Federal Register* which is published daily by the Office of the Federal Register, National Archives and Records Administration, and distributed by the Superintendent of Documents. Information on on-line access to the *Federal Register* may be obtained by calling (202) 512-1530 between 7 a.m. and 5 p.m. Eastern time. These notices are also published in the weekly *Customs Bulletin* described below.

### **Customs Bulletin**



The *Customs Bulletin and Decisions* (“*Customs Bulletin*”) is a weekly publication which contains decisions, rulings, regulatory proposals, notices and other information of interest to the trade community. It also contains decisions issued by the U. S. Court of International Trade and Customs related decisions of the U. S. Court of Appeals for the Federal Circuit. Bound volumes are issued annually. The Customs Bulletin is available for sale from the Superintendent of Documents.

## Video Tapes

The U. S. Customs Service has prepared a two hour video tape in VHS format to assist Customs officers and members of the public in understanding the ***Rules of Origin for Textiles and Apparel Products*** which became effective on July 1, 1996. Copies of this tape are available from many trade organizations, customs brokers, consultants and law firms. The tape may also be purchased for \$20.00 (U.S. funds) directly from the Customs Service. If you require further information, or would like to purchase one or more tapes, please forward your written request to: U.S. Customs Service, Office of Regulations and Rulings, 1301 Constitution Avenue, NW, Franklin Court, Washington, DC 20229, Attn: Operational Oversight Division. Orders must be accompanied by a check or money order drawn on a U.S. financial institution and made payable to U.S. Customs Service.

## Informed Compliance Publications

The U. S. Customs Service has also prepared other Informed Compliance publications in the *What Every Member of the Trade Community Should Know About:* series which are available from the Customs Electronic Bulletin Board (see above). As of the date of this publication, the following booklets were available: **NAFTA: for Textiles and Textile Articles** (May, 1996), **Raw Cotton: Tariff Classification and Import Quotas** (May, 1996), **Fibers & Yarns --Construction and Classification under the Harmonized System** (September, 1996), **Customs Value** (May, 1996), **Buying & Selling Commissions** (June, 1996). Check the Customs Electronic Bulletin Board for more recent publications.

## Other Publications

*Customs Valuation Under the Trade Agreements Act of 1979* is a 96-page book containing a detailed narrative description of the customs valuation system, the customs valuation title of the Trade Agreements Act (§402 of the Tariff Act of 1930, as amended by the Trade Agreements Act of 1979 (19 U.S.C. §1401a)), the Statement of Administrative Action which was sent to the U.S. Congress in conjunction with the TAA, regulations (19 CFR §§152.100-152.108) implementing the valuation system (a few sections of the regulations have been amended subsequent to the publication of the book) and questions and answers concerning the valuation system. A copy may be obtained from the U.S. Customs Service, Office of Regulations and Rulings, Value Branch, 1301 Constitution Avenue, N.W., Franklin Court Building, Washington, D.C. 20229.

*Customs Valuation Encyclopedia* (with updates) is comprised of relevant statutory provisions, Customs Regulations implementing the statute, portions of the Customs Valuation Code, judicial precedent, and administrative rulings involving application of valuation law. A copy may be purchased for a nominal charge from the Superintendent of Documents, Government Printing Office, P.O. Box 371954, Pittsburgh, Pennsylvania 15250-7054.

Additional information may be obtained from Customs ports of entry. Please consult your telephone directory for a Customs office near you. The listing will be found under U.S. Government, Treasury Department.

<p>The information provided in this publication is for general information purposes only. Recognizing that many complicated factors may be involved in customs classification and origin issues, an importer may wish to obtain a ruling under Customs Regulations, 19 C.F.R. Part 177, or obtain advice from an expert (such as a licensed Customs Broker, attorney or consultant) who specializes in such Customs issues. Reliance solely on the general information in this pamphlet may not be considered reasonable care.</p>
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